STANDING COMMITTEE ON PUBLIC ACCOUNTS

FIRST REPORT

December 1, 2005

2nd SESSION of the 25th LEGISLATURE

LEGISLATIVE ASSEMBLY OF SASKATCHEWAN

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Mr. Hermanson, Chair of the Standing Committee on Public Accounts, presents the Committee's First Report of the Twenty-fifth Legislature.

I. INTRODUCTION

Business Conducted

This report reflects the work of the committee during the First Session of the 25th Legislature. The observations, conclusions and recommendations contained in this report are based upon the committee's examination of testimony heard until the end of its meeting on December 1, 2005.

During these meetings, your committee concluded examinations on the following reports of the Provincial Auditor:

- *2001 Fall Report of the Provincial Auditor (Volume 2)*
- *2002 Fall Report of the Provincial Auditor (Volume 2)*
- *2003 Report of the Provincial Auditor (Volume 1)*
- *2003 Report of the Provincial Auditor (Volume 3)*
- *2004 Report of the Provincial Auditor (Volume 1)*
- *2004 Report of the Provincial Auditor (Volume 2)*
- *2004 Report of the Provincial Auditor (Volume 3)*
- *2005 Report of the Provincial Auditor (Volume 1)*
- *2005 Report of the Provincial Auditor (Volume 2)*

It is your committee's request that the Government of Saskatchewan respond to this report within 120 days.

Membership

The work of your committee would not have been possible without the service of its members. The inaugural membership of the committee was appointed on March 19, 2004 and consisted of Lon Borgerson, Glenn Hagel, Glen Hart, Elwin Hermanson, Ken Krawetz, Kim Trew and Kevin Yates. Subsequently on April 21, 2004, Mr. Hermanson was elected chair and Mr. Borgerson was elected to the Deputy Chair position. Your committee expresses its gratitude to Mr. Hart and to Mr. Krawetz who stepped down from the committee on March 18, 2005 and November 9, 2005 respectively. Ken Cheveldayoff and Michael Chisholm were appointed as their replacements.

Since the adoption of a rule change in April 2000 permitting the temporary substitution of members on the Standing Committee on Public Accounts, many other Members of the Legislative Assembly have participated in the proceedings. The committee wishes to thank them for their contribution.

Acknowledgments

The committee expresses its appreciation to the Office of the Clerk for the administrative support and procedural advice provided, to the Provincial Auditor and his staff, to the Provincial Comptroller and his staff, to Hansard, and to the many witnesses who appeared before the committee. A list of witnesses is attached to this report as an ***Appendix***.

II. REVIEW OF THE BUSINESS AND FINANCIAL PLAN OF THE OFFICE OF THE PROVINCIAL AUDITOR

As part of its terms of reference, the Standing Committee on Public Accounts is responsible for reviewing and approving the business and financial plan of the Office of the Provincial Auditor. This review did not take place for the 2004-2005 Estimates as your committee had not yet been struck by the Assembly following the 2003 general election. Under these circumstances, section 10.1 of *The Provincial Auditor Act* directs the Speaker to cause the estimates of the Provincial Auditor for the previous fiscal year to be laid before the Assembly.

Your committee began its review of the 2005-2006 Estimates by receiving an overview of the business and financial plan by the Provincial Auditor, and then considered and adopted two resolutions, which were as follows:

> RESOLUTION #1
> That the 2005-2006 Estimates of the Office of the Provincial Auditor (Vote 28, subvote PA01 – Provincial Auditor) be approved, as submitted, in the amount of $5,446,000.
>
> RESOLUTION #2
> That the 2005-2006 Estimates of the Office of the Provincial Auditor (Vote 28, subvote PA02 – Unforeseen Expenses) be approved, as submitted, in the amount of $356,000.

These resolutions were forwarded to the Speaker of the Assembly, in his capacity as Chair of the Board of Internal Economy, on January 18, 2005 for inclusion in the estimates of the Legislative Branch of Government.

Your committee wishes to thank the Provincial Auditor and his staff for the preparation of their business and financial plan and their willingness to answer the questions posed by members of the committee.

III. AUDIT COMMITTEE

Since 2001, the Standing Committee on Public Accounts has been tasked by The Provincial Auditor Act with recommending to the Speaker the names of individuals to serve on an independent Audit Committee. The Audit Committee may provide independent advice on auditing and accounting issues or on any other matters that may be requested. The entities that may seek the assistance of the Audit Committee are the Standing Committees on Public Accounts and Crown and Central Agencies, the Provincial Auditor, and the Ministers responsible for Finance and for The Crown Corporations Act, 1993.

Your committee reviewed the approach taken during the previous Legislature and chose to adopt the same process and categories of appointees. It was further agreed to recommend the re-appointment of the five incumbents as they had not served a full term and were willing to continue in their positions.

The Speaker formally appointed the following individuals to the Audit Committee on July 6th, 2004:

- Dr. Morina Rennie, Associate Professor of Accounting, Faculty of Administration, University of Regina and Chair of the Audit Committee
  Faculty of a post-secondary institution
- Mr. Rob Jaspar, Vice-President, Internal Audit, Potash Corp. of Saskatchewan, Saskatoon
  Institute of Chartered Accountants of Saskatchewan
- Mr. Raymond Hueser, Controller, UFR Urban Forest Recyclers, Inc., Swift Current
  Society of Management Accountants of Saskatchewan

- Mr. Ralph Ottenbreit, Q.C., Barrister and Solicitor, Robertson Stromberg, Regina
  Law Society of Saskatchewan
- Mr. Terry Alm, Realtor, Realty Executives, Saskatoon
  Private sector businessperson

IV. CCAF – FCVI Inc.

On February 28, 2005, your committee met with representatives of CCAF – FCVI Inc. and received a presentation on the topic "Parliamentary Oversight – Committees and Relationships". The results of the discussion that followed will be included in a subsequent report of the CCAF – FCVI Inc.

V. ANNUAL REPORTS ASSESSMENTS - DEPARTMENTS

Chapter 13 – 2003 Report of the Provincial Auditor (Volume 3)

Your committee reports that this chapter was received and reviewed for informational purposes and that there were no recommendations to report on.

VI. BOARD OF INTERNAL ECONOMY

Chapter 17 – 2004 Report of the Provincial Auditor (Volume 3)

Your committee received this chapter and discussed whether this committee was the appropriate forum in which to review the chapter. With respect to the advisability of this matter, your committee makes the following recommendation:

> RECOMMENDATION 1
> That chapter 17 of the 2004 Report of the Provincial Auditor (Volume 3) be withdrawn from the agenda and that the committee recommend that it be referred to the Board of Internal Economy.

VII. CHIEF ELECTORAL OFFICE

Chapter 19 – 2004 Report of the Provincial Auditor (Volume 1)

Improved public accountability required
Your committee concurred with recommendation 19-1 that the Chief Electoral Office should include the following in its future annual reports:

- Performance measures;
- The extent to which activities achieved goals; and
- Overall financial results.

Disclosure of contribution sources needed
Your committee did not concur with recommendation 19-2 that when the returns from parties or candidates include contributions from investment or interest income from constituency associations, corporations, or trust funds, the Chief Electoral Office should obtain, if any, the names of each original donor who gave more than $250 in any year after December 31, 1996 and the amount each gave.

Chapter 16 – 2004 Report of the Provincial Auditor (Volume 3)

Improved public accountability required – Annual report should be tabled
Your committee concurred with recommendation 16-1 that the Electoral Office should table in the Legislative Assembly an annual report within the time period required by *The Election Act, 1996*. Your committee noted that the Electoral Office is making progress towards complying with the recommendation.

Improved public accountability required – Use of consistent reporting date
Your committee concurred with recommendation 16-2 that the Electoral Office should use a consistent reporting date for reporting of its planned activities and actual results. Your committee noted that the Electoral Office is making progress towards complying with the recommendation.

VIII. DEPARTMENT OF AGRICULTURE, FOOD AND RURAL REVITALIZATION

Chapter 13 – 2004 Report of the Provincial Auditor (Volume 3)

Saskatchewan Agricultural Stabilization Fund – Operations need monitoring
Your committee concurred with recommendation 13-1 that the Department of Agriculture and Food should set out the financial, operational, and compliance reports it needs to monitor the Saskatchewan Agricultural Stabilization Fund. Your committee noted that the Department of Agriculture and Food is making progress towards complying with the recommendation.

Saskatchewan Crop Insurance Corporation – Internal audit function needs strengthening
Your committee concurred with recommendation 13-2 that the Board of Directors of Saskatchewan Crop Insurance Corporation should approve a work plan for its internal auditor based on a risk assessment of the Corporation's activities. Your committee noted that the Saskatchewan Crop Insurance Corporation is making progress towards complying with the recommendation.

Pastures Revolving Fund – Budget process needs improvement
Your committee concurred with recommendation 13-3 that the Department of Agriculture and Food should prepare a detailed budget for the Pastures Revolving Fund to support the estimates information before sending it to Treasury Board for approval. Your committee noted that the Department of Agriculture and Food is making progress towards complying with the recommendation.

Pastures Revolving Fund – Financial reporting needs improvement
Your committee concurred with recommendation 13-4 that the Department of Agriculture and Food should prepare the Pastures Revolving Fund's financial statements in accordance with Canadian generally accepted accounting principles. Your committee noted that the Department of Agriculture and Food is making progress towards complying with the recommendation.

Pastures Revolving Fund – Manual needs improvement
Your committee concurred with recommendation 13-5 that the Department of Agriculture and Food should include guidance for financial reporting in the Pastures Revolving Fund's Policies and Procedures Manual. Your committee noted that the Department of Agriculture and Food is making progress towards complying with the recommendation.

Pastures Revolving Fund – Removal of livestock without payment

Your committee concurred with recommendation 13-6 that the Department of Agriculture and Food should comply with *The Pastures Regulations* for the payment of outstanding pasture fees. Your committee noted that the Department of Agriculture and Food has complied with the recommendation.

Horned Cattle Fund – Agreement needs monitoring

Your committee concurred with recommendation 13-7 that the Department of Agriculture and Food should establish rules and procedures to know whether the money it gives to research centres is safeguarded and used for authorized purposes. Your committee noted that the Department of Agriculture and Food is making progress towards complying with the recommendation.

IX. DEPARTMENT OF COMMUNITY RESOURCES AND EMPLOYMENT

Chapter 10 – 2002 Fall Report of the Provincial Auditor (Volume 2)

Your committee reports that pages 263 – 266 of this chapter were received and reviewed for informational purposes and that there were no recommendations to report on.

Chapter 9 - 2003 Report of the Provincial Auditor (Volume 1)

Your committee reports that this chapter was received and reviewed for informational purposes and that there were no recommendations to report on.

Chapter 3 - 2003 Report of the Provincial Auditor (Volume 3)

Policies to protect children in care need to be followed

Your committee concurred with recommendation 3-1 that the Department of Community Resources and Employment should follow its policies to ensure that children in its care are protected and that payments to care providers are authorized. Your committee reports that the Department of Community Resources and Employment is making progress towards complying with the recommendation.

Processes for community-based organizations need improvement

Your committee concurred with recommendation 3-2 that the Department of Community Resources and Employment should strengthen its service agreements with CBOs. Your committee reports that the Department of Community Resources and Employment is making progress towards complying with the recommendation.

Business continuity plans required

Your committee concurred with recommendation 3-3 that the Department of Community Resources and Employment should prepare a business continuity plan. Your committee reports that the Department of Community Resources and Employment is making progress towards complying with the recommendation.

Chapter 15 - 2004 Report of the Provincial Auditor (Volume 1)

Capital assets required to support strategic objectives and programs

Your committee concurred with recommendation 15-1 that the Saskatchewan Housing Corporation's capital plan should show:

- the specific measures the Corporation would use to determine the appropriate size, mix, and condition of the housing portfolio (i.e. performance measures);
- the starting point of each measure (i.e. baseline); and

- what the Corporation expects to achieve with the housing portfolio and by when (i.e. targets).

Your committee reports that the Saskatchewan Housing Corporation is making progress towards complying with the recommendation.

Chapter 4 - 2004 Report of the Provincial Auditor (Volume 3)

Define performance measures – Assessing movement of people from welfare to work

Your committee concurred with recommendation 4-2 that the Department of Community Resources and Employment should select additional performance measures that directly assess its progress in moving people from welfare to work. Your committee noted that the Department of Community Resources and Employment is making progress towards complying with the recommendation.

Define performance measures – establishing baseline results and targets

Your committee concurred with recommendation 4-3 that the Department of Community Resources and Employment should establish baseline results and targets for each measure. Your committee noted that the Department of Community Resources and Employment is making progress towards complying with the recommendation.

Define performance measures – Communicating of measures, baseline results and targets

Your committee concurred with recommendation 4-4 that the Department of Community Resources and Employment should communicate to employees its measures, baseline results, and targets. Your committee noted that the Department of Community Resources and Employment is making progress towards complying with the recommendation.

Obtaining relevant and reliable information

Your committee concurred with recommendation 4-5 that the Department of Community Resources and Employment should collect relevant and reliable information related to its performance measures. Your committee noted that the Department of Community Resources and Employment is making progress towards complying with the recommendation.

Analyze the collected information

Your committee concurred with recommendation 4-6 that the Department of Community Resources and Employment should establish policies and procedures for evaluating data to assess its progress in moving people from welfare to work. Your committee noted that the Department of Community Resources and Employment is making progress towards complying with the recommendation.

Report progress

Your committee concurred with recommendation 4-7 that the Department of Community Resources and Employment should prepare reports that show its progress in helping welfare recipients, and others seeking financial assistance, to find and keep work. Your committee noted that the Department of Community Resources and Employment is making progress towards complying with the recommendation.

Chapter 6 – 2005 Report of the Provincial Auditor (Volume 1)

Segregation of duties

Your committee concurred with recommendation 6-1 that the Department of Community Resources and Employment should establish adequate security processes for its information systems that adequately segregate employees' duties to initiate, revise and approve payments. Your committee noted that the Department of Community Resources and Employment is making progress towards complying with the recommendation.

Effective direction to employees – Communicating importance of processes to safeguard public resources

Your committee concurred with recommendation 6-2 that the Department of Community Resources and Employment should clearly communicate to its employees the importance of its processes to safeguard public resources and ensure employees understand the intent of the processes. Your committee noted that the Department of Community Resources and Employment is making progress towards complying with the recommendation.

Effective direction to employees – Establishing a culture of fraud awareness

Your committee concurred with recommendation 6-3 that the Department of Community Resources and Employment should train its employees to help establish a culture of fraud awareness. Your committee noted that the Department of Community Resources and Employment is making progress towards complying with the recommendation.

Hiring employees – Assessing blanket fidelity bond coverage

Your committee concurred with recommendation 6-4 that the Department of Community Resources and Employment should assess if the standard blanket fidelity bond (insurance) coverage reduces its risk of loss of public money to an acceptable level. Your committee noted that the Department of Community Resources and Employment is making progress towards complying with the recommendation.

Hiring employees – Assessing risk of loss of public money

Your committee concurred with recommendation 6-5 that the Department of Community Resources and Employment should assess the risk of loss of public money by employees in positions of trust (i.e. responsible for the collection, receipt, disbursement or expenditure of public money) and reduce the risk of an acceptable level (e.g., increasing insurance coverage or requiring criminal record checks). Your committee noted that the Department of Community Resources and Employment is making progress towards complying with the recommendation.

X. DEPARTMENT OF CULTURE, YOUTH AND RECREATION

Chapter 14 – 2003 Report of the Provincial Auditor (Volume 3)

Improvement to written rules and procedures needed

Your committee concurred with recommendation 14-1 that the Department of Culture, Youth and Recreation should document better its administrative policies and procedures to ensure it records transactions properly and promptly. Your committee reports that the Department of Culture, Youth and Recreation is making progress towards complying with the recommendation.

Chapter 14 – 2004 Report of the Provincial Auditor (Volume 3)

Overseeing special purpose funds and agencies

Your committee concurred with recommendation 14-1 that the Department of Culture, Youth and Recreation should set out written processes to adequately oversee its agencies. Your committee noted that the Department of Culture, Youth and Recreation is making process towards complying with the recommendation.

XI. DEPARTMENT OF ENVIRONMENT

Chapter 14 – 2002 Fall Report of the Provincial Auditor (Volume 2)

Forest Fire Contingency Fund – Reliability of the financial statements

Your committee reconsidered recommendation 14-4 that the Department of Environment and Resource Management should record the money received from the General Revenue Fund (GRF) as a liability of the Forest Fire Contingency Fund until the Department incurs costs to fight escaped fires or until it returns the money to the GRF. With respect to the advisability of this matter, your committee makes the following recommendation:

> RECOMMENDATION 2
> The Standing Committee on Public Accounts concludes consideration of this recommendation as the Department no longer uses the Forest Fire Contingency Fund.

Chapter 9 – 2003 Report of the Provincial Auditor (Volume 3)

Internal audit function needs strengthening

Your committee concurred with recommendation 9-1 that the internal auditor should prepare its audit plan based on a complete risk assessment of the Department's programs and activities. Your committee reports that the Department of the Environment is making progress towards complying with the recommendation.

Internal audit function needs strengthening

Your committee concurred with recommendation 9-2 that management should receive the internal auditor's reports as planned and discuss those reports with the internal auditor promptly. Your committee reports that the Department of the Environment is making progress towards complying with the recommendation.

Operator Certification Board – Financial plan needed

Your committee concurred with recommendation 9-3 that the Operator Certification Board should prepare and approve a financial plan for its operations. Your committee reports that the Operator Certification Board has complied with the recommendation.

Saskatchewan Watershed Authority – Annual Report needs improvement

Your committee concurred with recommendation 9-4 that the Saskatchewan Watershed Authority should prepare its annual report using the Department of Finance's reporting guidelines. Your committee reports that the Saskatchewan Watershed Authority is making progress towards complying with the recommendation.

Chapter 10 – 2004 Report of the Provincial Auditor (Volume 1)

Issue relevant permits for sources of significant air contaminants – Establish processes for Minister's Orders

Your committee concurred with recommendation 10-1 that the Department of Environment should establish processes to obtain Minister's Orders for waiving permits for minor sources of air contaminants. Your committee reports that the Department of Environment is making progress towards complying with the recommendation.

Issue relevant permits for sources of significant air contaminants – Establishing terms and conditions for permits

Your committee concurred with recommendation 10-2 that the Department of Environment should set sound and consistent terms and conditions for permits to regulate air emissions. Your committee reports that the Department of Environment is making progress towards complying with the recommendation.

Issue relevant permits for sources of significant air contaminants – Approval and expiration of permits

Your committee concurred with recommendation 10-3 that the Department of Environment should establish processes to ensure permits to regulate air emissions are properly approved and expired permits are followed up promptly. Your committee reports that the Department of Environment is making progress towards complying with the recommendation.

Regularly monitor compliance with permits

Your committee concurred with recommendation 10-4 that the Department of Environment should set sound and consistent processes for monitoring compliance with permits to regulate air emissions and for handling air emission complaints. Your committee reports that the Department of Environment is making progress towards complying with the recommendation.

Maintain capacity to regulate air emissions – Human resource plan for employee training

Your committee concurred with recommendation 10-5 that the Department of Environment should complete its human resource plan including a plan for employee training to regulate air emissions. Your committee reports that the Department of Environment is making progress towards complying with the recommendation.

Regularly report on air emissions – Systems to collect and maintain information

Your committee concurred with recommendation 10-6 that the Department of Environment should establish systems to collect and maintain information to prepare reliable reports. Your committee reports that the Department of Environment is making progress towards complying with the recommendation.

Regularly report on air emissions – Internal and external reporting needs improvement

Your committee concurred with recommendation 10-7 that the Department of Environment should improve its internal and external reporting on air emissions. Your committee reports that the Department of Environment is making progress towards complying with the recommendation.

Chapter 9 – 2004 Report of the Provincial Auditor (Volume 3)

Recording and collection of public money needs strengthening

Your committee concurred with recommendation 9-1 that the Department of Environment should establish processes to collect money due from others. Your committee noted that the Department of Environment is making progress towards complying with the recommendation.

Control over bank accounts needs strengthening

Your committee concurred with recommendation 9-2 that the Department of Environment should follow its rules and procedures to reconcile its recorded bank balances to the bank's records promptly. Your committee noted that the Department of Environment is making progress towards complying with the recommendation.

Chapter 7 – 2005 Report of the Provincial Auditor (Volume 1)

Segregation of duties
Your committee concurred with recommendation 7-1 that the Department of Environment should properly segregate the duties of the employees responsible for collection, receipt, disbursement, or expenditure of public money. Your committee noted that the Department of Environment is making progress towards complying with the recommendation.

Effective direction to employees – communication of operating policies
Your committee concurred with recommendation 7-2 that the Department of Environment should clearly communicate to its employees its operating policies and ensure that its employees understand the reasons for the policies. Your committee noted that the Department of Environment is making progress towards complying with the recommendation.

Effective direction to employees – Establishing culture of fraud awareness
Your committee concurred with recommendation 7-3 that the Department of Environment should train its employees to help establish a culture of fraud awareness. Your committee noted that the Department of Environment is making progress towards complying with the recommendation.

Hiring practices – Assessing blanket fidelity bond coverage
Your committee concurred with recommendation 7-4 that the Department of Environment should assess if the Government's standard blanket fidelity bond (insurance) coverage reduces its risks of loss to an acceptable level. Your committee noted that the Department of Environment is making progress towards complying with the recommendation.

Hiring practices – Assessing risk of loss of public money
Your committee concurred with recommendation 7-5 that the Department of Environment should assess the risk of loss of public money by employees in positions of trust (responsible for collection, receipt, disbursement, or expenditure of public money) and reduce the risk to an acceptable level (e.g., increasing insurance coverage or requiring criminal record checks). Your committee noted that the Department of Environment is making progress towards complying with the recommendation.

XII. DEPARTMENT OF FINANCE

Chapter 3 – 2003 Report of the Provincial Auditor (Volume 1)

Audit conclusion and findings – Tracking and monitoring of MIDAS project costs
Your committee considered recommendation 3B-1 that the Department of Finance should track and monitor all of the project costs including other departments' costs associated with the MIDAS project. With respect to the advisability of this matter, your committee makes the following recommendation:

> RECOMMENDATION 3
> That the Department of Finance should track and monitor all of the project costs associated with the MIDAS project contained within the Department of Finance.

Audit conclusion and findings – MIDAS written contingency plan

Your committee concurred with recommendation 3B-2 that, for future phases of MIDAS, the Department of Finance should develop a written contingency plan to deal with the possibility that the project, or a particular phase of the project, is over budget, late, or lacks quality; and further that the project steering committee should approve the written contingency plan.

Chapter 10 – 2003 Report of the Provincial Auditor (Volume 3)

GRF financial statements – Loans Receivable reservation

Your committee considered recommendation 10-1 that the Government should account for loans to Crown corporations in accordance with Canadian generally accepted accounting principles for the public sector. With respect to the advisability of this matter, your committee makes the following recommendation:

> RECOMMENDATION 4
> That the Standing Committee on Public Accounts agrees with the Provincial Auditor's recommendation and notes that the loans to the Education Infrastructure Financing Corporation have now been written off and that the Standing Committee on Public Accounts believes that the Saskatchewan Crop Insurance Programme should continue to operate as it currently does.

Compliance with *The Balanced Budget Act*

Your committee considered recommendation 10-2 that the Department of Finance should comply with *The Balanced Budget Act* by ensuring that the accounting policies and practices used to prepare the annual update report are consistent with those that were in place at the start of the four-year plan. With respect to the advisability of this matter, your committee makes the following recommendation:

> RECOMMENDATION 5
> That the Department of Finance should comply with *The Balanced Budget Act* and that the Standing Committee on Public Accounts believes that the Act has been complied with.

Rules and Procedures needed to assess the pension obligation

Your committee concurred with recommendation 10-3 that the Public Service Superannuation Board should establish rules and procedures to assess the accuracy of its pension obligation.

Chapter 9 – 2004 Report of the Provincial Auditor (Volume 1)

Accountability systems in Saskatchewan

Your committee considered recommendation 9-2 made at page 127 of Chapter 9 (Finance) of the *2004 Report of the Provincial Auditor (Volume 1)* that the Government should direct all Treasury Board agencies to use an accountability framework that focuses on results. With respect to the advisability of this matter, your committee makes the following recommendation:

> RECOMMENDATION 6
> That the Government should direct all Treasury Board agencies to use an accountability framework that focuses on results as operational capacity permits.

Accountability is improving – Timely agency plans explain activities and measures

Your committee concurred with recommendation 9-3 that the Government should require departments and Treasury Board agencies to publish their planned targets for major long-term results. Your committee reports that the Government is making progress towards complying with the recommendation.

2004 Report of the Provincial Auditor (Volume 2)

Your committee reports that this chapter was received and reviewed for informational purposes and that there were no recommendations to report on.

Chapter 6 – 2004 Report of the Provincial Auditor (Volume 3)

MIDAS cash management module – Bank balance should be reconciled
Your committee concurred with recommendation 6-1 that the Department of Finance should reconcile its recorded bank balance to the bank's records promptly. Your committee noted that the Department of Finance has complied with the recommendation.

Public Employees Benefits Agency – Compliance with the law needed
Your committee concurred with recommendation 6-2 that the Public Employees Benefit Agency should return the surpluses to the employers, or have the plans designated as benefit programs by Cabinet as required by *The Financial Administration Act, 1993*. Your committee noted that the Public Employees Benefit Agency has complied with the recommendation by returning the surpluses to the employers.

Saskatchewan Pension Annuity Fund – Board needs to monitor cash flows
Your committee concurred with recommendation 6-3 that the Public Employees Pension Board should monitor regularly the Saskatchewan Pension Annuity Fund's cash flow. Your committee noted that the Public Employees Pension Board is making progress towards complying with the recommendation.

Saskatchewan Pension Annuity Fund – Use of borrowing authority for needs of Fund
Your committee concurred with recommendation 6-4 that the Public Employees Pension Board should use the borrowing authorized under *The Financial Administration Act, 1993* for the needs of the Saskatchewan Pension Annuity Fund. Your committee noted that the Public Employees Pension Board is making progress towards complying with the recommendation.

2005 Report of the Provincial Auditor (Volume 2)

Your committee reports that this chapter was received and reviewed for informational purposes and that there were no recommendations to report on.

XIII. DEPARTMENT OF GOVERNMENT RELATIONS AND ABORIGINAL AFFAIRS

Chapter 8 – 2002 Fall Report of the Provincial Auditor (Volume 2)

Your committee reports that pages 200 – 202 and pages 206 – 215 of this chapter were received and reviewed for informational purposes and that there were no recommendations to report on.

Chapter 5 – 2003 Report of the Provincial Auditor (Volume 1)

Aboriginal Employment Development Program – Processes to measure and report progress
Your committee concurred with recommendation 5-1 that the Department of Government Relations and Aboriginal Affairs should take adequate steps to ensure the information used to evaluate its progress toward increased participation of Aboriginal people in the provincial workforce is consistent and reliable. Your committee reports that the Department of Government Relations and Aboriginal Affairs is making progress towards complying with the recommendation.

Aboriginal Employment Development Program – Informing public of achieving measurable targets

Your committee concurred with recommendation 5-2 that the Department of Government Relations and Aboriginal Affairs should inform the public of its progress in achieving short, mid, and long-term measurable targets that contribute to the increased participation of Aboriginal people in the provincial workforce. Your committee reports that the Department of Government Relations and Aboriginal Affairs is making progress towards complying with the recommendation.

Chapter 7 – 2003 Report of the Provincial Auditor (Volume 3)

Better monitoring by the Department needed for community development corporations

Your committee concurred with recommendation 7-1 that the Department of Government Relations and Aboriginal Affairs should ensure that it receives sufficient and timely information from each community development corporation to determine if each corporation properly managed public money and spent it only as permitted by law. Your committee reports that the Department of Government Relations and Aboriginal Affairs is making progress towards complying with the recommendation.

Access denied to First Nations Fund

Your committee concurred with recommendation 7-2 that the Department of Government Relations and Aboriginal Affairs should provide the Office of the Provincial Auditor with the necessary access to the accounts of the First Nations Fund. Your committee reports that the Department of Government Relations and Aboriginal Affairs is making progress towards complying with the recommendation.

Northern Revenue Sharing Trust Account – Operations need monitoring

Your committee concurred with recommendation 7-3 that the Department of Government Relations and Aboriginal Affairs should set out the reports it needs to monitor the Northern Revenue Sharing Trust Account's operations, and set up a process to oversee the Northern Revenue Sharing Trust Account's operations. Your committee reports that the Department of Government Relations and Aboriginal Affairs is making progress towards complying with the recommendation.

Northern Revenue Sharing Trust Account – Complete policies and procedures needed

Your committee concurred with recommendation 7-4 that the Department of Government Relations and Aboriginal Affairs should set up processes to prepare accurate financial statements for the Northern Revenue Sharing Trust Account. Your committee reports that the Department of Government Relations and Aboriginal Affairs is making progress towards complying with the recommendation.

Northern Revenue Sharing Trust Account – Board pay needs approval

Your committee concurred with recommendation 7-5 that the Department of Government Relations and Aboriginal Affairs should obtain approval for the pay of Board members of the Northern Revenue Sharing Trust Account Management Board. Your committee reports that the Department of Government Relations and Aboriginal Affairs has complied with the recommendation.

Northern Revenue Sharing Trust Account – Annual report needed

Your committee concurred with recommendation 7-6 that the Department of Government Relations and Aboriginal Affairs should improve the information it provides to the Legislative Assembly on the operations of the Northern Revenue Sharing Trust Account. The committee noted that the Department of Government Relations and Aboriginal Affairs is making progress towards complying with the recommendation.

Northern Revenue Sharing Trust Account – Payee list required
Your committee concurred with recommendation 7-7 that the Department of Government Relations and Aboriginal Affairs should provide the Legislative Assembly with a list of persons who received money from the Northern Revenue Sharing Trust Account in accordance with the standards established by the Standing Committee on Public Accounts. Your committee reports that the Department of Government Relations and Aboriginal Affairs has complied with the recommendation.

Chapter 11 – 2004 Report of the Provincial Auditor (Volume 1)

Northern Revenue Sharing Trust Account – Strategic and business plans needed
Your committee concurred with recommendation 11-2 that the Department of Government Relations and Aboriginal Affairs should prepare a strategic plan for the Northern Revenue Sharing Trust Account setting out its goals, objectives and priorities. Your committee noted that the Department of Government Relations is making progress towards complying with the recommendation.

Northern Revenue Sharing Trust Account – Strategic and business plans needed
Your committee concurred with recommendation 11-3 that the Department of Government Relations and Aboriginal Affairs should approve an annual business and financial plan for the Northern Revenue Sharing Trust Account before the beginning of its fiscal year. Your committee noted that the Department of Government Relations is making progress towards complying with the recommendation.

Northern Revenue Sharing Trust Account – Staff development program needed
Your committee concurred with recommendation 11-5 that the Department of Government Relations and Aboriginal Affairs should establish a development program to ensure that the Northern Revenue Sharing Trust Account's staff have the required competencies. Your committee noted that the Department of Government Relations is making progress towards complying with the recommendation.

Northern Revenue Sharing Trust Account – Written agreement required
Your committee concurred with recommendation 11-6 that the Department of Government Relations and Aboriginal Affairs should document its agreement with the Department of Environment to administer lease and land sales for the Northern Revenue Sharing Trust Account. Your committee noted that the Department of Government Relations is making progress towards complying with the recommendation.

Chapter 8 – 2005 Report of the Provincial Auditor (Volume 1)

Better monitoring of spending by First Nations Trust and community development corporations needed
Your committee concurred with recommendation 8-1 that the Department of First Nations and Métis Relations should follow all of its processes to ensure the First Nations Trust properly protects public money and spends it as required by law. Your committee noted that the Department of First Nations and Métis Relations is making progress towards complying with the recommendation.

Northern Revenue Sharing Trust Account – Purchase of goods and services using charge accounts need controlling
Your committee concurred with recommendation 8-2 that the Department of Government Relations should promptly notify suppliers of officials authorized to buy goods using its charge accounts. Your committee noted that the Department of Government Relations has complied with the recommendation.

Northern Revenue Sharing Trust Account – Information technology security policies and procedures needed

Your committee concurred with recommendation 8-3 that the Department of Government Relations should clearly communicate its information technology security policies to staff responsible for the Northern Revenue Sharing Trust Account and ensure compliance. Your committee noted that the Department of Government Relations is making progress towards complying with the recommendation.

XIV. DEPARTMENT OF HEALTH

Chapter 5 – 2002 Fall Report of the Provincial Auditor (Volume 2)

Your committee reports that this chapter was received and reviewed for informational purposes and that there were no recommendations to report on.

Chapter 2 – 2003 Report of the Provincial Auditor (Volume 1)

Workplace safety should be a priority

Your committee concurred with recommendation 2-1 that the Boards of Governors of the Regina Qu'Appelle and Saskatoon Health Regions should commit to workplace safety as a priority and that the boards should:

- set specific targets to reduce work-related injuries to care staff in the short term;
- allocate resources to achieve the targets (e.g. staff or mechanical aids);
- receive frequent reports about injury rates and actions to reduce injuries; and
- hold senior managers accountable to reduce injuries.

Your committee noted that the Boards of Governors of the Regina Qu'Appelle and Saskatoon Health Regions are making progress towards complying with the recommendation.

Correlation between unit staffing patterns and associated injury rates

Your committee concurred with recommendation 2-2 that the Regina Qu'Appelle and Saskatoon Health Regions should analyze the unit staffing patterns that are associated with high and low injury rates, and implement the lessons learned. The committee noted that the Regina Qu'Appelle and Saskatoon Health Regions are making progress towards complying with the recommendation.

Monitoring of injury trends by occupational health committees

Your committee concurred with recommendation 2-3 that the occupational health committees of the Regina Qu'Appelle and Saskatoon Health Regions should:

- monitor injury trends at least quarterly;
- analyze the causes of injuries in areas with high injury rates at every meeting; and
- make written recommendations to senior management and their board to fix unresolved causes of injuries.

Your committee noted that the Regina Qu'Appelle and Saskatoon Health Regions are making progress towards complying with the recommendation.

Chapter 2 – 2003 Report of the Provincial Auditor (Volume 3)

Supervisory controls need improvement – Better control of capital assets needed

Your committee concurred with recommendation 2A-1 that the Department of Health should develop a capital assets plan to help ensure that it can carry out its strategic plan. Your committee noted that the Department of Health is making progress towards complying with the recommendation.

Processes for drug payments not followed
Your committee concurred with recommendation 2A-2 that the Department of Health should ensure pharmacists follow its processes for "exception drug status" payments. Your committee noted that the Department of Health is making progress towards complying with the recommendation.

Capital asset costs overstated
Your committee considered recommendation 2A-3 that the Department of Health should follow appropriate accounting policies for capital expenditures. With respect to the advisability of this matter, your committee makes the following recommendation:

> RECOMMENDATION 7
> The Department of Health should follow the accounting policies laid out by the Provincial Comptroller.

Regional health authorities' payee lists not given to Legislative Assembly
Your committee concurred with recommendation 2A-4 that the Department of Health should give the Legislative Assembly the lists of persons (e.g. employees, suppliers) who received money from each Regional Health Authority and the amounts the persons received. Your committee noted that the Department of Health is making progress towards complying with the recommendation.

Setting direction and monitoring performance
Your committee concurred with recommendation 2C-1 that the boards of directors of all regional health authorities (RHAs) should define the RHAs' objectives and the measures and targets needed to monitor progress in achieving the objectives; and the RHAs' internal reports to the boards of directors should compare actual performance to planned performance. Your committee noted that the Regional Health Authorities are making progress towards complying with the recommendation.

Setting direction and monitoring performance – Better financial information needed
Your committee concurred with recommendation 2C-2 that the board of directors of the Keewatin Yatthé Regional Health Authority should receive complete and accurate financial information. Your committee noted that the Keewatin Yatthé Regional Health Authority is making progress towards complying with the recommendation.

Setting direction and monitoring performance – Written policies and procedures required
Your committee concurred with recommendation 2C-3 that the Regina Qu'Appelle Regional Health Authority should establish financial management policies. Your committee noted that the Regina Qu'Appelle Regional Health Authority is making progress towards complying with the recommendation.

Safeguarding public resources – Bank accounts need to be controlled
Your committee concurred with recommendation 2C-4 that the Keewatin Yatthé, Heartland, and Mamawetan Churchill River Regional Health Authorities should improve the control over their bank accounts. Your committee noted that the Keewatin Yatthé, Heartland, and Mamawetan Churchill River Regional Health Authorities are making progress towards complying with the recommendation.

Safeguarding public resources – Capital asset records needed
Your committee concurred with recommendation 2C-5 that the Regina Qu'Appelle and Keewatin Yatthé Regional Health Authorities should ensure that their accounting records for equipment are accurate and complete. Your committee noted that the Regina Qu'Appelle and Keewatin Yatthé Regional Health Authorities are making progress towards complying with the recommendation.

Safeguarding public resources – Better processes over payroll needed
Your committee concurred with recommendation 2C-6 that the Keewatin Yatthé Regional Health Authority should strengthen its processes over payments to employees. Your committee noted that the Keewatin Yatthé Regional Health Authority is making progress towards complying with the recommendation.

Safeguarding public resources – System development controls needed
Your committee concurred with recommendation 2C-7 that the board of directors of the Sunrise Regional Health Authority should approve written processes for developing information systems. Your committee noted that the Sunrise Regional Health Authority is making progress towards complying with the recommendation.

Safeguarding public resources – Information technology disaster recovery plan needed
Your committee concurred with recommendation 2C-8 that the Prairie North, Heartland, Cypress, Sunrise, Kelsey Trail, Saskatoon, and Mamawetan Churchill River Regional Health Authorities should prepare information technology disaster recovery plans. Your committee noted that the Prairie North, Heartland, Cypress, Sunrise, Kelsey Trail, Saskatoon, and Mamawetan Churchill River Regional Health Authorities are making progress towards complying with the recommendation.

Safeguarding public resources – Board minutes need approval
Your committee concurred with recommendation 2C-9 that the board of directors of the Keewatin Yatthé Regional Health Authority should promptly approve the Board's minutes. Your committee noted that the Keewatin Yatthé Regional Health Authority is making progress towards complying with the recommendation.

Complying with the law – Compliance with *The Regional Health Services Act* needed
Your committee concurred with recommendation 2C-10 that the Heartland Regional Health Authority should receive approval from the Minister of Health before making facility renovations. Your committee noted that the Heartland Regional Health Authority is making progress towards complying with the recommendation.

Complying with the law - Compliance with *The Housing and Special Care Homes Regulations* needed
Your committee concurred with recommendation 2C-11 that the Heartland and Sun Country Regional Health Authorities should comply with *The Housing and Special Care Homes Regulations* when holding trust monies for safekeeping. Your committee noted that the Heartland and Sun Country Regional Health Authorities are making progress towards complying with the recommendation.

Complying with the law – Compliance with service agreements by affiliates required
Your committee concurred with recommendation 2C-12 that the Sun Country Regional Health Authority should ensure that private health care organizations comply with its service agreements. Your committee noted that the Sun Country Regional Health Authority is making progress towards complying with the recommendation.

Complying with the law – Non-compliance with *The Tabling of Documents Act, 1991*
Your committee concurred with recommendation 2C-13 that the Keewatin Yatthé Regional Health Authority should give its financial statements to the Legislative Assembly in accordance with *The Tabling of Documents Act, 1991*. Your committee noted that the Keewatin Yatthé Regional Health Authority is making progress towards complying with the recommendation.

Ensuring adequate accountability to the Legislative Assembly and the public – Annual reports
Your committee concurred with recommendation 2C-14 that all the Regional Health Authorities' annual reports should include:

- their objectives, performance measures, and actual results compared to plans; and
- the risks to achieving the RHAs' objectives, and how the RHA will manage the risks.

Your committee noted that the Regional Health Authorities are making progress towards complying with the recommendation.

Ensuring adequate accountability to the Legislative Assembly and the public – Preparing reliable financial statements
Your committee considered recommendation 2C-15 that the Sunrise, Sun Country, and Five Hills Regional Health Authorities should properly account for construction revenue from the General Revenue Fund; and amend and reissue their 2003 financial statements accordingly. With respect to the advisability of this matter, your committee makes the following recommendation:

> RECOMMENDATION 8
> The Department of Health should follow the accounting policies laid out by the Provincial Comptroller.

Chapter 14 – 2004 Report of the Provincial Auditor (Volume 1)

Your committee reports that this chapter was received and reviewed for informational purposes and that there were no recommendations to report on.

Chapter 2 – 2004 Report of the Provincial Auditor (Volume 3)

Safeguarding public resources – Financial controls needs to be followed
Your committee concurred with recommendation 2C-1 that the Mamawetan Churchill River Regional Health Authority should follow its processes for controlling its bank account and for making payments to vendors.

Safeguarding public resources – Information technology policies and procedures needed
Your committee concurred with recommendation 2C-2 that the Cypress, Kelsey Trail, Mamawetan Churchill River and Saskatoon Regional Health Authorities should establish information technology policies and procedures that are based on a threat and risk analysis.

Safeguarding public resources – Information technology policies and procedures needed
Your committee concurred with recommendation 2C-3 that the Keewatin Yatthé Regional Health Authority should follow its established information technology policies and procedures.

Safeguarding public resources – adequate service agreements with affiliates required
Your committee concurred with recommendation 2C-4 that the Sun Country Regional Health Authority should strengthen its agreements with its affiliates to ensure they achieve the Authority's objectives.

MACSI – lack of control by Board of Directors – authority and responsibilities should be defined
Your committee concurred with recommendation 2E-1 that Board of Directors of the Métis Addictions Council of Saskatchewan Inc. should clearly define the scope of its authority and responsibilities. Your committee noted that the Métis Addictions Council of Saskatchewan Inc. has complied with the recommendation.

MACSI – lack of control by Board of Directors – authority and responsibilities of senior management should be defined

Your committee concurred with recommendation 2E-2 that Board of Directors of the Métis Addictions Council of Saskatchewan Inc. should define the authority and responsibilities of, and performance standards for, senior management. Your committee noted that the Métis Addictions Council of Saskatchewan Inc. has complied with the recommendation.

MACSI – lack of control by Board of Directors – strategic plan and annual business and financial plans needed

Your committee concurred with recommendation 2E-3 that Board of Directors of the Métis Addictions Council of Saskatchewan Inc. should establish a long-term strategic plan and annual business and financial plans for the Métis Addictions Council of Saskatchewan Inc. Your committee noted that the Métis Addictions Council of Saskatchewan Inc. is making progress towards complying with the recommendation.

MACSI – lack of control by Board of Directors – code of conduct and conflict-of-interest policies needed

Your committee concurred with recommendation 2E-4 that Board of Directors of the Métis Addictions Council of Saskatchewan Inc. should approve a code of conduct and conflict-of-interest policies for board members and staff, and monitor compliance. Your committee noted that the Métis Addictions Council of Saskatchewan Inc. has complied with the recommendation.

MACSI – lack of control by Board of Directors – governance training of members needed

Your committee concurred with recommendation 2E-5 that Board of Directors of the Métis Addictions Council of Saskatchewan Inc. should provide governance training for its members. Your committee noted that the Métis Addictions Council of Saskatchewan Inc. has complied with the recommendation.

MACSI – lack of control by Board of Directors – periodic assessment of performance needed

Your committee concurred with recommendation 2E-6 that Board of Directors of the Métis Addictions Council of Saskatchewan Inc. should periodically assess its own performance. Your committee noted that the Métis Addictions Council of Saskatchewan Inc. has complied with the recommendation.

MACSI – lack of control by Board of Directors – rules and procedures to safeguard public money needed

Your committee concurred with recommendation 2E-7 that Board of Directors of the Métis Addictions Council of Saskatchewan Inc. should establish and approve the rules and procedures to safeguard public money. These rules and procedures should be designed to:

- Ensure the board receives timely and reliable financial and operational reports for monitoring and decision-making;
- Ensure adequate segregation of duties so that no individual board member or staff can both initiate and authorize a transaction;
- Ensure goods and services purchased are:
  - Authorized and appropriate;
  - Received and used for proper business purposes;
  - Physically secured; and
  - Based on fair and just prices; and
- Reduce the risk of errors, fraud, breakdowns in control and unauthorized transactions.

Your committee noted that the Métis Addictions Council of Saskatchewan Inc. has complied with the recommendation.

MACSI – lack of control by Board of Directors – singing officers should be bonded

Your committee concurred with recommendation 2E-8 that Board of Directors of the Métis Addictions Council of Saskatchewan Inc. should ensure all signing officers are bonded (i.e., insured against theft or fraud).

MACSI – other payments without proper authority

Your committee concurred with recommendation 2E-9 that Department of Health should work with the Métis Addictions Council of Saskatchewan Inc (MACSI) to determine the amount that the former executive committee members of the board of directors owe MACSI and try to recover the money.

Department's supervisory controls need strengthening – annual service agreements need strengthening

Your committee concurred with recommendation 2E-10 that Department of Health should strengthen its processes to keep informed about any significant problems at community-based organizations (CBOs). The processes should include:

- Doing a risk assessment on all CBOs to determine the nature and extent of processes needed to monitor each CBO's performance;
- Identifying objectives and performance measures for each CBO;
- Reviewing each CBO's performance reports routinely;
- Carrying out regular on-site assessments of high risk CBOs; and
- Attending board of director's meetings of high risk CBOs.

Your committee noted that the Métis Addictions Council of Saskatchewan Inc. is making progress towards complying with the recommendation.

Department's supervisory controls need strengthening – annual service agreements need strengthening

Your committee concurred with recommendation 2E-11 that Department of Health should finalize the service agreements with community based organizations (CBOs) before the Department's fiscal year begins (i.e., April 1). Your committee noted that the Department of Health has complied with the recommendation.

Department's supervisory controls need strengthening – corrective actions not always adequate

Your committee concurred with recommendation 2E-12 that Department of Health should improve its processes to remedy any significant problems at community based organizations (CBOs). These processes should include procedures to:

- Clearly define the problem;
- Provide options for corrective action;
- Promptly inform the CBOs, in writing, of the problem and corrective action required;
- Give the CBOs a deadline for fixing the problems; and
- Set predetermined remedies if the CBO does not fix the problem promptly.

Your committee noted that the Department of Health is making progress towards complying with the recommendation.

Department's supervisory controls need strengthening – corrective actions not always adequate

Your committee concurred with recommendation 2E-13 that Department of Health should ensure the Métis Addictions Council of Saskatchewan Inc (MACSI) implements recommendations 1-8 of this report.

Chapter 4 – 2005 Report of the Provincial Auditor (Volume 1)

Plan to monitor and evaluate drug use needed
Your committee concurred with recommendation 4-1 that the Department of Health should develop a plan to monitor and evaluate drug use in the population. Your committee noted that the Department of Health has complied with the recommendation.

Performance measures for the Saskatchewan Prescription Drug Plan needed
Your committee concurred with recommendation 4-2 that the Department of Health should set, evaluate, and report on performance measures for the Saskatchewan Prescription Drug Plan. Your committee noted that the Department of Health is making progress towards complying with the recommendation.

XV. DEPARTMENT OF HIGHWAYS AND TRANSPORATION

Chapter 16 - 2003 Report of the Provincial Auditor (Volume 3)

Your committee reports that this chapter was received and reviewed for informational purposes and that there were no recommendations to report on.

Chapter 17 - 2004 Report of the Provincial Auditor (Volume 1)

Require leaders to take actions to develop a management strategy for succession – Developing and implementing learning and development plans
Your committee concurred with recommendation 17-1 that the Department of Highways and Transportation should develop and implement learning and development plans to ensure needed competencies are available. Your committee reports that the Department of Highways and Transportation is making progress towards complying with the recommendation.

Require leaders to take actions to develop a management strategy for succession – Plan to recruit and retain staff
Your committee concurred with recommendation 17-2 that the Department of Highways and Transportation should implement its plan to recruit and retain staff for key positions. Your committee reports that the Department of Highways and Transportation is making progress towards complying with the recommendation.

XVI. DEPARTMENT OF INDUSTRY AND RESOURCES

Chapter 4 – 2003 Report of the Provincial Auditor (Volume 1)

Detailed findings – Approved overall audit plan needed
Your committee concurred with recommendation 4-1 that the Department of Industry and Resources should prepare an overall audit plan that ensures the accurate assessment and collection of all royalties and taxes due to the Department. Your committee noted that the Department of Industry and Resources has complied with the recommendation.

Detailed findings – Formal training / learning plan for audit staff needed
Your committee concurred with recommendation 4-2 that the Department of Industry and Resources should develop and implement a formal training / learning plan for its auditors. Your committee noted that the Department of Industry and Resources is making progress towards complying with the recommendation.

Detailed findings – Improved supervisory practices needed
Your committee concurred with recommendation 4-3 that the Department of Industry and Resources should improve its supervisory practices to ensure that audits are approved and carried out as planned. Your committee noted that the Department of Industry and Resources is making progress towards complying with the recommendation.

Chapter 8 – 2003 Report of the Provincial Auditor (Volume 3)

"Our Future is Wide Open" Campaign
Your committee concurred with recommendation 8-1 that the Department of Industry and Resources should document the roles and responsibilities of the agencies involved when it coordinates work with other government agencies in delivering a significant program. Your committee noted that the Department of Industry and Resources has complied with the recommendation.

Office of Northern Affairs – Responsibility for affairs of the north
Your committee concurred with recommendation 8-2 that the Government should clarify which agency is responsible to oversee the affairs of the north. Your committee noted that the Government has complied with the recommendation.

Office of Northern Affairs – Proper delegation of authority needed
Your committee concurred with recommendation 8-3 that the Office of Northern Affairs should update the delegation of authority for approval of payments and contracts for loans and grants and communicate this delegation to all staff. Your committee noted that the Office of Northern Affairs has complied with the recommendation.

Office of Northern Affairs – Service agreement needs improvement
Your committee concurred with recommendation 8-4 that the Office of Northern Affairs should improve its service agreement with the Department of Industry and Resources to clearly state who is responsible to approve payments and ensure the accuracy of the accounting records. Your committee noted that the Office of Northern Affairs is making progress towards complying with the recommendation.

Office of Northern Affairs – Approval for interest rate needed
Your committee concurred with recommendation 8-5 that the Office of Northern Affairs should obtain the Minister's approval of the interest rate it charges on loans. Your committee noted that the Office of Northern Affairs is making progress towards complying with the recommendation.

Office of Northern Affairs – Controls over cash receipts needed
Your committee concurred with recommendation 8-6 that the Office of Northern Affairs should follow the procedures in the Financial Administration Manual for opening the mail and safeguarding the money received. Your committee noted that the Office of Northern Affairs is making progress towards complying with the recommendation.

Chapter 10 – 2005 Report of the Provincial Auditor (Volume 1)

Detecting risks to objectives
Your committee concurred with recommendation 10-1 that the Department of Industry and Resources should use systematic processes to detect risks to all its objectives.

Quantifying strategic risks to identify priorities
Your committee concurred with recommendation 10-2 that the Department of Industry and Resources should quantify the likelihood and impact of strategic risks to identify priorities.

XVII. DEPARTMENT OF JUSTICE

Chapter 6 – 2003 Report of the Provincial Auditor (Volume 3)

Internal audit needs strengthening
Your committee concurred with recommendation 6-1 that the Department of Justice should focus the work of its internal auditor on the processes and transactions where the Department is at greatest risk of loss of public money or spending money for unintended purposes. Your committee reports that the Department of Justice is making progress towards complying with the recommendation.

Chapter 10 – 2004 Report of the Provincial Auditor (Volume 3)

Your committee reports that this chapter was received and reviewed for informational purposes and that there were no recommendations to report on.

Chapter 5 – 2005 Report of the Provincial Auditor (Volume 1)

Superintendent of Pensions – Expanded analysis of pension plan risks
Your committee concurred with recommendation 5-1 that the Superintendent of Pensions should expand its analysis of pension plan risks to include the key risks faced by all pension plans. Your committee noted that the Superintendent of Pensions is making progress towards complying with the recommendation.

Superintendent of Pensions – Supervision of pension plans
Your committee concurred with recommendation 5-2 that the Superintendent of Pensions should prepare a risk-based work plan to supervise pension plans. Your committee noted that the Superintendent of Pensions is making progress towards complying with the recommendation.

Superintendent of Pensions – Guidance on the documentation of pension plans
Your committee concurred with recommendation 5-3 that the Superintendent of Pensions should provide staff with written guidance regarding information to document for the registration and amendment of pension plans. Your committee noted that the Superintendent of Pensions has complied with the recommendation.

Superintendent of Pensions – Obtaining information from pension plan administrators
Your committee concurred with recommendation 5-4 that the Superintendent of Pensions should develop alternative ways to obtain information from pension plan administrators or seek legislative changes to expand its enforcement powers to obtain the required information.

XVIII. DEPARTMENT OF LABOUR

Chapter 7 – 2003 Report of the Provincial Auditor (Volume 1)

Your committee reports that pages 129 to 132 of this chapter were received and reviewed for informational purposes and that there were no recommendations to report on.

Chapter 8 – 2003 Report of the Provincial Auditor (Volume 3)

Improvements needed to compensation claims processes

Your committee concurred with recommendation 8-1 that the Department of Labour should improve its processes to assist workers with their claims for compensation. The improvements should include:

- setting clear performance expectations; and
- aligning resources to meet established performance expectations.

Your committee noted that the Department of Labour is making progress towards complying with the recommendation.

Monitoring of workers' advocate program needs improvement

Your committee concurred with recommendation 8-2 that the Department of Labour should improve its processes to monitor the achievement of its performance expectations for the worker's advocate program. The improvements should include the regular review of written analysis of performance. Your committee noted that the Department of Labour is making progress towards complying with the recommendation.

Chapter 12 – 2004 Report of the Provincial Auditor (Volume 3)

Your committee reports that this chapter was received and reviewed for informational purposes and that there were no recommendations to report on.

XIX. DEPARTMENT OF LEARNING

Chapter 11 – 2002 Fall Report of the Provincial Auditor (Volume 2)

Monitoring and reporting on curriculum evaluation recommendations

Your committee concurred with recommendation 11B-1 that the Department of Learning should establish processes to monitor action taken and report progress achieved in relation to specific curriculum evaluation recommendations. Your committee noted that the Department of Learning is making progress towards complying with the recommendation.

Chapter 4 – 2003 Report of the Provincial Auditor (Volume 3)

Monitoring provincial training allowances

Your committee concurred with recommendation 4-1 that the Department of Learning should set out the rate of incorrect payments for the Provincial Training Allowance program that it will accept, and use procedures that prevent and detect incorrect payments to meet the pre-established rate. Your committee noted that the Department of Learning is making progress towards complying with the recommendation.

Chapter 13 – 2004 Report of the Provincial Auditor (Volume 1)

Establish requirements for construction projects

Your committee concurred with recommendation 13-1 that the Department of Learning should obtain from school divisions comparisons of planned and actual costs and timing by key stage for each approved project. Your committee noted that the Department of Learning is making progress towards complying with the recommendation.

Routinely use reliable information on the status of the project

Your committee concurred with recommendation 13-2 that the Department of Learning should document its assessment of the processes that its partners use to identify and mitigate significant risks or set its own processes to identify and mitigate significant risks on approved capital projects. Your committee noted that the Department of Learning is making progress towards complying with the recommendation.

Chapter 3 – 2004 Report of the Provincial Auditor (Volume 3)

Your committee reports that this chapter was received and reviewed for informational purposes and that there were no recommendations to report on.

Chapter 9 – 2005 Report of the Provincial Auditor (Volume 1)

Your committee reports that this chapter was received and reviewed for informational purposes and that there were no recommendations to report on.

XX. INFORMATION TECHNOLOGY OFFICE

Chapter 3– 2002 Fall Report of the Provincial Auditor (Volume 2)

Your committee reports that this chapter was received and reviewed for informational purposes and that there were no recommendations to report on.

Chapter 6– 2003 Report of the Provincial Auditor (Volume 1)

Coordinating development of future information systems – communicating single cohesive plan

Your committee concurred with recommendation 6-1 that, in coordinating the development of future information systems, the Information Technology Office should communicate to its partners a single cohesive plan that describes:

- Partners' responsibilities and accountability;
- Detailed expectations for development; and
- Detailed benefits that include measurable targets.

Your committee reports that the Information Technology Office is making progress towards complying with the recommendation.

Coordinating development of future information systems – establishing and maintaining a coordination structure

Your committee concurred with recommendation 6-2 that, in coordinating the development of future information systems, the Information Technology Office should work with its partners to establish and maintain a coordination structure for the duration of a project. The coordination structure should include:

- Senior-level oversight with representation and commitment from partners; and
- A project manager dedicated to the project.

Your committee reports that the Information Technology Office is making progress towards complying with the recommendation.

Chapter 12– 2004 Report of the Provincial Auditor (Volume 1)

Responsibility for security

Your committee concurred with recommendation 12-1 that the Government should clarify which agency is responsible to oversee the security of CommunityNet. Your committee reports that the Government is making progress towards complying with the recommendation.

The need for security policies

Your committee concurred with recommendation 12-2 that the Government should approve and implement security and data classification policies to protect information carried on CommunityNet. Your committee reports that the Government is making progress towards complying with the recommendation.

Monitoring security

Your committee concurred with recommendation 12-3 that the Government should make the agency responsible for overseeing the security of CommunityNet also responsible for monitoring security and ensuring corrective action is taken. Your committee reports that the Government is making progress towards complying with the recommendation.

XXI. PENSIONS

Chapter 10 – 2003 Report of the Provincial Auditor (Volume 1)

Pension plan boards should develop and implement strategic plans

Your committee concurred with recommendation 10-1 that the Government's pension plan boards should develop and implement strategic plans that include the goals and objectives of the plan, a summary of the risks faced by the plan and its members, and the key strategies to manage those risks. Your committee reports that the Government's pension plan boards are making progress towards complying with the recommendation.

Pension plan boards should set out their specific responsibilities

Your committee concurred with recommendation 10-2 that the Government's pension plan boards should clearly set out the specific responsibilities of the board including clear delegation of authority, and an education plan for board members and management. Your committee reports that the Government's pension plan boards are making progress towards complying with the recommendation.

Pension plan boards should identify the financial and operational information needed by them

Your committee concurred with recommendation 10-3 that the Government's pension plan boards should define and communicate the financial and operational information that the boards need to oversee the plans. Your committee reports that the Government's pension plan boards are making progress towards complying with the recommendation.

Pension plan boards should establish code of conduct
Your committee concurred with recommendation 10-4 that the Government's pension plan boards should establish an appropriate code of conduct for board members, management and employees of the plans. Your committee reports that the Government's pension plan boards are making progress towards complying with the recommendation.

Pension plan boards should develop and implement communication plans
Your committee concurred with recommendation 10-5 that the Government's pension plan boards should develop and implement written communication plans. Your committee reports that the Government's pension plan boards are making progress towards complying with the recommendation.

Pension plan boards should establish policies for government self assessment
Your committee concurred with recommendation 10-6 that the Government's pension plan boards should establish policies for periodic governance self assessment. Your committee reports that the Government's pension plan boards are making progress towards complying with the recommendation.

Chapter 9 – 2004 Report of the Provincial Auditor (Volume 1)

Recording and tracking of contributions and claims needs strengthening
Your committee concurred with recommendation 9-1 that the Department of Finance should establish processes to separately record and track contributions and claims for core and enhanced benefits of the Public Employees Dental Fund. Your committee reports that the Department of Finance is making progress towards complying with the recommendation.

Chapter 18 – 2004 Report of the Provincial Auditor (Volume 1)

Annual Reports needs improvements
Your committee concurred with recommendation 18-1 that the Government's pension plans should improve their annual reports by describing their:

- Progress towards key goals and objectives;
- Future direction and risks; and
- Strategies to build capacity.

Your committee reports that the Government is making progress towards complying with the recommendation.

XXII. PROCESSES NEEDED TO MANAGE IT

Chapter 7 – 2004 Report of the Provincial Auditor (Volume 3)

Your committee reports that this chapter was received and reviewed for informational purposes and that there were no recommendations to report on.

XXIII. PUBLIC PLANS AND ANNUAL REPORTS ASSESSMENTS - DEPARTMENTS

Chapter 15 – 2004 Report of the Provincial Auditor (Volume 3)

Your committee reports that this chapter was received and reviewed for informational purposes and that there were no recommendations to report on.

XXIV. PUBLIC SERVICE COMMISSION

Chapter 11 – 2004 Report of the Provincial Auditor (Volume 3)

Your committee reports that this chapter was received and reviewed for informational purposes and that there were no recommendations to report on.

Chapter 2 – 2005 Report of the Provincial Auditor (Volume 1)

Guide human resource planning
Your committee concurred with recommendation 2-1 that the Public Service Commission should communicate to departments a manageable number of human resource priorities. Your committee noted that the Public Service Commission is making progress towards complying with the recommendation.

Manage human resource risks
Your committee concurred with recommendation 2-2 that the Public Service Commission should use a risk management framework to identify and analyze human resource risks and set acceptable risk levels. Your committee noted that the Public Service Commission is making progress towards complying with the recommendation.

XXV. REPORTING ON INFRASTRUCTURE

Chapter 3 – 2001 Fall Report of the Provincial Auditor (Volume 2)

Your committee reports that this chapter was received and reviewed for informational purposes and that there were no recommendations to report on.

Chapter 2– 2002 Fall Report of the Provincial Auditor (Volume 2)

Adequacy of information about infrastructure – Audit objective, process and criteria
Your committee concurred with recommendation 2-1 that SaskEnergy should give the public additional information about the condition of its natural gas transmission and distribution systems and the ability of these systems to meet peak demands for gas. Your committee reports that the SaskEnergy has complied with the recommendation.

Adequacy of information about infrastructure – Audit objective, process and criteria
Your committee concurred with recommendation 2-2 that the Department of Highways and Transportation should give the public additional information on its key plans related to highway condition, safety, and reliability, as well as comparisons of plans to actual results with any differences explained. Your committee reports that the Department of Highways and Transportation has complied with the recommendation.

Chapter 12– 2003 Report of the Provincial Auditor (Volume 3)

Capacity of each major category of infrastructure
Your committee concurred with recommendation 12-1 that the Saskatchewan Transportation Company should provide the public with additional information about the current condition of its facilities to help explain their capacity. Your committee reports that the Saskatchewan Transportation Company has complied with the recommendation.

Capacity of each major category of infrastructure
Your committee concurred with recommendation 12-2 that the Saskatchewan Property Management Corporation should provide the public with additional information about the capacity of its facilities and vehicles including their current condition and potential volume of service. Your committee reports that the Saskatchewan Transportation Company is making progress towards complying with the recommendation.

Extent to which the use of key infrastructure achieved planned results
Your committee concurred with recommendation 12-3 that the Saskatchewan Property Management Corporation should provide the public with additional information about the extent to which the use of its key infrastructure (i.e. facilities, vehicles, and aircraft) achieved its operational and financial plans, and explain significant differences between actual and planned results. Your committee reports that the Saskatchewan Property Management Corporation is making progress towards complying with the recommendation.

Strategies used to manage key risks of the infrastructure
Your committee concurred with recommendation 12-4 that the Saskatchewan Transportation Company should provide the public with additional information about the strategies used to manage major risks facing its facilities by describing the actions it is taking to reduce these risks to an acceptable level. Your committee reports that the Saskatchewan Transportation Company has complied with the recommendation.

Chapter 18– 2004 Report of the Provincial Auditor (Volume 3)

Your committee reports that this chapter was received and reviewed for informational purposes and that there were no recommendations to report on.

XXVI. SASKATCHEWAN LIQUOR AND GAMING AUTHORITY

Chapter 6 – 2002 Fall Report of the Provincial Auditor (Volume 2)

Improper use of public money
Your committee reconsidered recommendation 6A-10 that the Liquor and Gaming Authority should authorize SIGA to spend money on expenses only necessary to operate casinos. With respect to the advisability of this matter, your committee makes the following recommendation:

> RECOMMENDATION 9
> The Standing Committee on Public Accounts accepts the legal opinions of Robert J. Gibbings of Scharfstein Gibbings Walen & Fisher LLP and the Honourable T.C. Wakeling that the payments made were within the authority of the 1995 Gaming Framework Agreement.

Improper use of public money
Your committee reconsidered recommendation 6B-1 that SIGA should incur only costs necessary to operate its casinos under the Casino Operating Agreement. With respect to the advisability of this matter, your committee makes the following recommendation:

> RECOMMENDATION 10
> The Standing Committee on Public Accounts accepts the legal opinions of Robert J. Gibbings of Scharfstein Gibbings Walen & Fisher LLP and the Honourable T.C. Wakeling that the payments made were within the authority of the 1995 Gaming Framework Agreement.

Chapter 5 – 2003 Report of the Provincial Auditor (Volume 3)

Management of public money under SIGA's control needs improvement - Recovering unreasonable expenses

Your committee concurred with recommendation 5A-1 that the Liquor and Gaming Authority should recover money for SIGA's expenses that do not comply with approved spending policies. Your committee noted that the Liquor and Gaming Authority is making progress towards complying with the recommendation.

Better control over bank accounts needed

Your committee concurred with recommendation 5A-2 that the Liquor and Gaming Authority should follow its rules and procedures to reconcile promptly its recorded bank balances to the bank's records. Your committee noted that the Liquor and Gaming Authority is making progress towards complying with the recommendation.

Assessment of internal auditor's work needed

Your committee concurred with recommendation 5B-1 that SIGA should amend its agreement with the internal auditor to allow the Provincial Auditor full access to the internal auditor's files and records. Your committee noted that the Saskatchewan Indian Gaming Authority Inc. is making progress towards complying with the recommendation.

Complete human resource policies needed – Building human resource capacity

Your committee concurred with recommendation 5B-2 that SIGA should:

- complete and implement its human resource plan;
- ensure its casinos consistently follow established human resource policies;
- prepare and provide to SIGA's Board more information about how SIGA is managing its staff retention risks; and
- prepare and provide to SIGA's Board more information about the effectiveness of SIGA's training activities.

Your committee noted that the Saskatchewan Indian Gaming Authority Inc. is making progress towards complying with the recommendation.

Chapter 5 – 2004 Report of the Provincial Auditor (Volume 3)

Compliance with authorities needed

Your committee concurred with recommendation 5B-1 that the Saskatchewan Indian Gaming Authority Inc. should provide annual audited financial statements to the Saskatchewan Liquor and Gaming Authority and the Director of the Corporations Branch in accordance with the 2002 Casino Operating Agreement and *The Non-Profit Corporations Regulations, 1997*. Your committee noted that the Saskatchewan Indian Gaming Authority Inc. is making progress towards complying with the recommendation.

XXVII SASKATCHEWAN PROPERTY MANAGEMENT CORPORATION

Chapter 15 – 2003 Report of the Provincial Auditor (Volume 3)

Your committee reports that this chapter was received and reviewed for informational purposes and that there were no recommendations to report on.

XXVIII. SASKATCHEWAN WATERSHED AUTHORITY

Chapter 3 – 2005 Report of the Provincial Auditor (Volume 1)

Independent comprehensive dam safety review

Your committee concurred with recommendation 3-1 that the Saskatchewan Watershed Authority should obtain an independent comprehensive dam safety review on each of its very high consequence dams (i.e., Rafferty, Alameda, Qu'Appelle River, and Gardiner) at least every five years. Your committee noted that the Saskatchewan Watershed Authority is making progress towards complying with the recommendation.

Up-to-date emergency preparedness plans for major dams

Your committee concurred with recommendation 3-2 that the Saskatchewan Watershed Authority should have up-to-date tested emergency preparedness plans for each of its major dams (i.e., Rafferty, Alameda, Qu'Appelle River, and Gardiner). Your committee noted that the Saskatchewan Watershed Authority is making progress towards complying with the recommendation.

Processes to ensure manuals are complete

Your committee concurred with recommendation 3-3 that the Saskatchewan Watershed Authority should set processes that ensure its manuals always include complete procedures to operate, maintain, and monitor dam safety. Your committee noted that the Saskatchewan Watershed Authority is making progress towards complying with the recommendation.

Establishing long-term targets to monitor effectiveness of dam safety activities

Your committee concurred with recommendation 3-4 that the Saskatchewan Watershed Authority should set long-term targets (e.g., five to ten years) for measures related to dam safety to help it better monitor the effectiveness of its dam safety activities. Your committee noted that the Saskatchewan Watershed Authority is making progress towards complying with the recommendation.

XXIX. STANDING COMMITTEE ON PUBLIC ACCOUNTS

Chapter 20 – 2004 Report of the Provincial Auditor (Volume 1)

Your committee reports that this chapter was received and reviewed for informational purposes and that there were no recommendations to report on.

XXX. SUCCESSION PLANNING FOR PUBLIC SECTOR AGENCIES

Chapter 4 – 2002 Fall Report of the Provincial Auditor (Volume 2)

Your committee reports that this chapter was received and reviewed for informational purposes and that there were no recommendations to report on.

XXXI. WORKERS' COMPENSATION BOARD

Chapter 16 – 2004 Report of the Provincial Auditor (Volume 1)

Process injured workers' claims – Employer reports should be promptly submitted
Your committee concurred with recommendation 16-1 that the Workers' Compensation Board should receive injury reports from employers promptly. Your committee noted that the Workers' Compensation Board is making progress towards complying with the recommendation.

Process injured workers' claims – Recovery of claims should be pursued
Your committee concurred with recommendation 16-2 that the Workers' Compensation Board should identify claims where recovery may be possible from other parties and effectively pursue such recoveries. Your committee noted that the Workers' Compensation Board is making progress towards complying with the recommendation.

Process injured workers' claims – Accurate date should be used in calculating benefits
Your committee concurred with recommendation 16-3 that the Workers' Compensation Board should ensure its actuaries receive and use accurate data to calculate the expected benefits owing to injured workers. Your committee noted that the Workers' Compensation Board is making progress towards complying with the recommendation.

Process injured workers' claims – Calculation of expected costs or savings for policy changes
Your committee concurred with recommendation 16-4 that the Workers' Compensation Board should follow its processes to calculate the expected costs or savings for all policy changes. Your committee noted that the Workers' Compensation Board is making progress towards complying with the recommendation.

Maintain quality control processes – Guidelines needed for documenting quality control work
Your committee concurred with recommendation 16-5 that the Workers' Compensation Board should set out guidelines for documenting its quality control work. Your committee noted that the Workers' Compensation Board is making progress towards complying with the recommendation.

Maintain quality control processes – Administration of long-term claims should be monitored
Your committee concurred with recommendation 16-6 that the Workers' Compensation Board should monitor the quality of administration of the long-term claims assigned to case management teams. Your committee noted that the Workers' Compensation Board is making progress towards complying with the recommendation.

Provide senior management and Board members with adequate information – Reporting needs should be defined
Your committee concurred with recommendation 16-7 that the Workers' Compensation Board should formally define its reporting needs to oversee the administration of claims. Your committee noted that the Workers' Compensation Board is making progress towards complying with the recommendation.

Provide senior management and Board members with adequate information – Work plan needed for internal auditor
Your committee concurred with recommendation 16-8 that the Workers' Compensation Board should receive and approve an adequate work plan for the internal auditor. Your committee noted that the Workers' Compensation Board is making progress towards complying with the recommendation.

Chapter 11 – 2005 Report of the Provincial Auditor (Volume 1)

Verification of investment managers' compliance reports

Your committee concurred with recommendation 11-1 that the Workers' Compensation Board should establish policies and procedures to ensure that all of its investments comply with the law and its investment objectives. Your committee noted that the Workers' Compensation Board has complied with the recommendation.

Crown employment contracts

Your committee concurred with recommendation 11-2 that the Workers' Compensation Board and the employees reporting directly to the President file employment contracts with the Clerk of the Executive Council as required by *The Crown Employment Contracts Act*. Your committee noted that the Workers' Compensation Board is making progress towards complying with the recommendation.

Verification of investment managers' compliance reports

Your committee concurred with recommendation 11-3 that the Workers' Compensation Board Superannuation Plan should establish policies and procedures to ensure that all investments held by the Plan comply with the law and its investment objectives. Your committee noted that the Workers' Compensation Board Superannuation Plan is making progress towards complying with the recommendation.

Respectfully submitted,

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Elwin Hermanson, Chair
Standing Committee on Public Accounts

Provincial Auditor's Office

Fred Wendel, Provincial Auditor

Brian Atkinson, Assistant Provincial Auditor
Bashar Ahmad, Deputy Provincial Auditor
Judy Ferguson, Deputy Provincial Auditor
Mike Heffernan, Deputy Provincial Auditor
Ed Montgomery, Deputy Provincial Auditor
Mark Anderson, Principal
Angèle Borys, Principal – Support Services
Phil Creaser, Principal
Kelly Deis, Principal
Rod Grabarczyk, Principal
Rodd Jersak, Principal
Jane Knox, Principal
Andrew Martens, Principal
Carolyn Kirchner, Principal
Carolyn O'Quinn, Principal
Jeff Kress, Principal
Corrine Rybchuk, Principal
Victor Schwab, Principal
Rosemarie Volk, Principal
Leslie Wendel, Principal
Tara Clemett, Senior Manager
Charlene Drotar, Manager
Bill Harasymchuk, Manager
Angie Hungle, Manager
Kim Lowe, Manager
Stacey Ottenbreit, Manager
Angela Thorson, Manager
Sandra Walker, Manager – Administration
Leann Dulle, Auditor
Danielle Boechler, Project Leader
Heather Tomlin, Data Systems Administrator

Provincial Comptroller's Office

Terry Paton, Provincial Comptroller

Chris Bayda, Executive Director, Financial Management Branch
Larry Boys, Manager, Financial Management Branch

Witnesses

CCAF – FCVI Inc.
Elizabeth (Libby) MacRAe, Senior Research Associate
Karim Pradhan, Principal, Auditor General of Alberta

Chief Electoral Office
Jan Baker, Chief Electoral Officer
Jean Ouellet, Chief Electoral Officer
David Wilkie, Assistant Chief Electoral Officer

Crown Investments Corporation
Don Ash, Director, Crown Management Practices

Department of Agriculture and Food
Doug Matthies, Deputy Minister
Jack Zepp, Acting Assistant Deputy Minister
Dave Boehm, Director, Financial Programs Branch
Karen Aulie, Director, Corporate Services Branch
Stan Benjamin, General Manager, Saskatchewan Crop Insurance Corporation
Wilf Pyle, Manager, Crown Lands Services, Lands Branch
Maury Harvey, Senior Policy Analyst, Strategic Planning Unit, Policy Branch

Department of Community Resources and Employment
Wynne Young, Deputy Minister
Shelley Whitehead, Assistant Deputy Minister, Policy
Bob Wihlidal, Assistant Deputy Minister, Client Services
Darrell Jones, Assistant Deputy Minister, Housing and Central Administration
Don Allen, Executive Director, Finance and Property Management Division
Phil Walsh, Executive Director, Employment and Income Assistance
Marilyn Hedlund, Executive Director, Child and Family Services Division
Gord Tweed, Associate Executive Director, Operations and Delivery Support, Employment and Income Assistance

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Angie Gélinas, Deputy Minister
Barbara McLean, Deputy Minister
Dylan Jones, Executive Director, Strategic Policy and Youth Branch
Dawn Martin, Executive Director, Culture and Heritage Branch
Melinda Gorrill, Director, Corporate Services Branch
Val Sluth, Director, Sport and Recreation Branch

Department of Environment
Lily Stonehouse, Deputy Minister
Alan Parkinson, Associate Deputy Minister, Compliance, Fire and Forest Division
Dave Phillips, Assistant Deputy Minister, Resource and Environmental Stewardship Division
Bob Ruggles, Assistant Deputy Minister, Planning and Risk Analysis Division
Hugh Hunt, Executive Director, Resource Stewardship Branch, Resource and Environmental Stewardship Division

Department of Environment (continued)
Joe Muldoon, Executive Director, Environmental Protection
Lynn Tulloch, Executive Director, Corporate Services Division
Donna Johnson, Director, Finance and Administration, Corporate Services Division
Michele Arscott, Manager, Financial Management, Finance and Administration, Corporate Services Division

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Ron Styles, Deputy Minister
Terry Paton, Provincial Comptroller, Provincial Comptroller's Division
Chris Bayda, Executive Director, Financial Management Branch, Provincial Comptroller's Division
Joanne Brockman, Executive Director, Economic and Fiscal Policy Branch, Budget Analysis Division
Naomi Mellor, Executive Director, Performance Management Branch, Budget Analysis Division
Brian Smith, Executive Director, Public Employees Benefits Agency
Reg Ronyk, Director, Financial Systems Branch

Department of First Nations and Metis Relations
Nora Sanders, Deputy Minister
Donavon Young, Assistant Deputy Minister
Susan Carani, Director, Lands and Resources Branch
Laurier Donais, Director, Finance, Accountability and Corporate Services Branch
Rob Spelliscy, Director, Gaming, Trusts and Grants Branch
Jennifer Brass, Executive Assistant to the Deputy Minister

Department of Government Relations
Harvey Brooks, Deputy Minister
Maryellen Carlson, Assistant Deputy Minister, Municipal Relations Branch
Wanda Lamberti, Executive Director, Central Management Services Branch
John Edwards, A/Assistant Deputy Minister, Municipal Relations
Marj Abel, Director, Finance and Administration
Randy Braaten, Director, Northern Municipal Services, Municipal Relations Branch
Tony Bunz, Manager, Financial Services, Northern Municipal Services, Municipal Relations Branch

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Donavon Young, Assistant Deputy Minister, Aboriginal Affairs
Wanda Lamberti, Executive Director, Finance and Management Services
Randy Braaten, Director, Northern Municipal Services

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Glenda Yeates, Deputy Minister
John Wright, Deputy Minister
Mike Shaw, Associate Deputy Minister
Duncan Fisher, Assistant Deputy Minister
Lawrence Krahn, Assistant Deputy Minister
Max Hendricks, Executive Director, Finance and Administration Branch
Ted Warawa, Executive Director, Finance and Administration Branch

Department of Health (continued)
Rod Wiley, Executive Director, Regional Policy Branch
Garth Herbert, Financial Management Consultant / Internal Audit, Finance and Administration Branch
Gina Clark, Intern

Department of Highways and Transportation
Harvey G. Brooks, Deputy Minister
John Law, Deputy Minister
Terry Schmidt, Assistant Deputy Minister, Operations
Don Wincherauk, Assistant Deputy Minister, Corporate Services,
Les Bell, Executive Director, Infrastructure and Land, Policy and Planning Division

Department of Highways and Transportation (continued)
Gary Diebel, Director, Finance and Administration, Corporate Services Division
Curtis Goodfellow, Director, Human Resource Branch
Cathy Lynn Borbely, Acting Director, Corporate Support Branch, Corporate Support Branch

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Bruce Wilson, Acting Deputy Minister
Debbie Wilkie, Assistant Deputy Minister, Industry Development
Denise Haas, Executive Director, Investment and Corporate Resources
Hal Sanders, Executive Director, Corporate and Financial Services

Department of Justice
Doug Moen, Deputy Minister of Justice and Deputy Attorney General
Keith Laxdal, Associate Deputy Minister, Finance and Administration Division
Rod Crook, Assistant Deputy Minister, Courts and Civil Justice Division
Murray Sawatsky, Executive Director, Law Enforcement Services, Community Justice Division
Madeleine Robertson, Crown Counsel, Legislative Services, Public Law Division
Gord Sisson, Director, Administrative Services Branch, Finance and Administration Division
Deb Barker, Director, Financial Services, Administrative Support, Court Services, Courts and Civil Justice Division
Mike Pestill, Senior Policy Analyst, Administrative Services Branch, Finance and Administration Division
David Wild, Chairperson and Superintendent of Pensions, Saskatchewan Financial Services Commission

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Bill Crail, Deputy Minister
Jim Nicol, Assistant Deputy Minister
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Margaret Halifax, Director, Office of the Worker's Advocate
Glennis Bihun, Manager, Occupational Health and Safety Partnerships

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Bonnie Durnford, Deputy Minister
Neil Yeates, Deputy Minister
Larry Steeves, Associate Deputy Minister
Margaret Lipp, Assistant Deputy Minister

Department of Learning (continued)
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Naomi Mellor, Executive Director, School Finance Branch
Edith Nagy, Executive Director, Strategic Partnerships & Aboriginal Education Branch
Brady Salloum, Executive Director, Student Financial Assistance Branch
Don Sangster, Executive Director, School Finance
Jane Thurgood Sagal, Executive Director, Curriculum and Instruction Branch
Nelson Wagner, Executive Director, Facilities Branch
Trina Fallows, A/Executive Director, Corporate Services Branch
Gerry Craswell, Director, Science and Technology Unit, Curriculum and Instruction Branch
Rick Johnson, Director, Assessment for Learning, Capacity Building and Accountability Branch
Kevin Hoyt, Director, Corporate Services Branch
Diane Neill, Assistant Registrar, Provincial Examinations, Students and Teacher Services Branch
Glenda Eden, Manager, Financial Planning, Corporate Services

Department of Northern Affairs
Larry Steeves, Deputy Minister
Glen McKenzie, Assistant Deputy Minister
Anita Jones, Executive Director, Planning and Financial Management
Gerald DesRoches, Senior Account Manager, NANDF Loan Program

Department of Property Management:
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Garth Rusconi, Assistant Deputy Minister, Accommodation Services Division
Donald Koop, Assistant Deputy Minister, Commercial Services Division

Information Technology Office
Don Wincherauk, Chief Information and Services Officer
Fred Antunes, Executive Director, Corporate and Customer Services
Richard Murray, Executive Director, Policy and Planning
Rory Norton, Executive Director, Operations, Corporate Information Services
Sheldon Biblow, Senior Technology Advisor
Jennifer Hogan, Technology and Security Advisor

Public Service Commission
Wynne Young, Chair
Clare Isman, Chair
Rick McKillop, Executive Director, Employee Relations
Lynn Jacobson, Director, Corporate Services

Saskatchewan Liquor and Gaming Authority
Sandra Morgan, President and Chief Executive Officer
Jolene Beblow, Vice President, Gaming Operations Division
Barry Lacey, Vice President, Corporate Services Division
Dale Markewich, Vice President, Regulatory Compliance Division
Paul Weber, Vice President, Retail Operations Division
Jim Engel, Executive Director, Policy and Planning Division
Faye Rafter, Executive Director, Compliance Branch, Regulatory Compliance
Lisa Ann Wood, Executive Director, Human Relations Division
Brian Keith, Executive Assistant to the President

Saskatchewan Property Management Corporation

Ray Clayton, President
Phil Lambert, Vice President and Chief Information Officer, Information Technology
Garth Rusconi, Vice President, Accommodation Services Division
Donald Koop, Vice President, Commercial Services Division
Dale Minion, Director, Policy, Planning and Real Estate, Accommodation Services Division

Saskatchewan Transportation Company

John Millar, Director, Strategic Planning & Communications
Jason Sherwin, Assistant Controller / Internal Auditor
Shawn Grice, Senior Director, Finance and Administration

Saskatchewan Watershed Authority

Stuart Kramer, President
Bob Carles, Vice President, Stewardship Division
Wayne Dybvig, Vice President, Operations Division
Bryan Ireland, Acting Vice President, Operations Division
Bill Duncan, Director, Infrastructure Management, Major Structures, Operations Division
Terry Hymers, Director, Financial Services
Eldon Hymers, Manager, Major Structures Engineering, Major Structures, Operations Division
Debbie Ooms, Manager, Meyers Norris Penney (Appointed auditor)
Doug Kilgour, Project Manager, Dam Operations and Maintenance, Major Structures, Operations Division

SaskEnergy

Dean Reeve, Executive Vice President and TransGas Limited, Distribution Utility
Greg Mrazek, Vice President, Finance and Chief Financial Officer
Doug Kelln, Senior Vice President, Distribution Utility
Daryl Posehn, Senior Vice President, TransGas Limited
Ron Podbielski, Executive Director, Corporate Affairs

Workers' Compensation Board

John Solomon, Chairman
Peter Federko, Chief Executive Officer
Karen O'Brien, Auditor, Deloitte and Touche, External Auditor for the Workers' Compensation Board